



STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTING

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MEMORANDUM

#11-11

TO: All State Agency and School Fiscal Staff
FROM: Kristopher Knight, Director 
DATE: April 5, 2011
SUBJECT: **PAYROLL CORRECTION PROCESS**

Due to the significant number of challenges experienced using the Payroll Funding Adjustment (PFA) bolt-on in FSF, The Division of Accounting (DOA) has decided to offer organizations an alternative method to recode payroll throughout the end of the fiscal year.

DOA has developed the Payroll Correction Process (PRCP) to recode payroll. The PRCP is a general ledger journal entry. Organizations will complete a 'FSF - Payroll Correction Entry' summarizing corrections to Unfunded Payroll Appropriations, Negative Appropriations, and General Payroll Transactions and submit this file to DOA for completion. Please note that the PRCP does not require employee level detail for processing. As such, it is critical for each organization electing this method to maintain appropriate levels of back up and supporting documentation for audit purposes.

By choosing the PRCP, organizations will not be able to PFA transactions that were created via the PRCP at any point in the future. A PFA cannot be used after choosing the PRCP method of recoding because the PFA tables will not be updated by the PRCP. It is important to note that organizations will need to contact DOA directly if payroll data, previously subjected to PRCP, requires updating.

The 'FSF - Payroll Correction Entry' template (Excel file) is to be used for recording your correcting journal entries. This 'FSF-Payroll Correction Entry' file should be sent to DOA on a biweekly basis to allow streamlining with the payroll reconciliation process. DOA recommends that this document is submitted on the off week of the payroll cycle.

Also, an "Explanation of Payroll Reconciliation Items and Step by Step Instructions" document will be provided under separate cover. This document will assist with the research required to define your correcting entries.

If your organization will be using the PRCP, please complete the attached “PRCP - Memorandum of Understanding” and return it to Dawn Haw-Young, fax 1-302- 736-7937, on or before April 15th. If you will continue to utilize the PFA, no action is required. However, users are encouraged to review the bullets below, which detail some common issues that may arise when the PFA is utilized.

- PFA-ing the same employee for the same check date more than 2 times may cause errors with historic data, causing the DGL072 report to be incorrect and the inability to select employee again for that date. Please contact the FSF Service Desk if this occurs.
- If the total dollar amount for DGL101 report cannot be found in the selection criteria, please contact the FSF Service Desk.
- IF DGL073 report’s negative appropriations can’t be found in PFA selection criteria, contact the FSF Service Desk.
- Selections that are not used should be cleared.
- All PFA’s in Incomplete or WS Status should be cleared.
- If error message “Your selection data has been selected and processed by another user (0, 0)” is received, verify that a worksheet does not exist on the existing *Selection* search and existing *Worksheet Distribution* search.
- Due to issues with historic data DGL072 PFA Adjusted Payroll Funding Report may be inaccurate. If the inconsistencies are found, please contact the FSF Service Desk.
- Do not enter *Account* in your search criteria if you want OEC’s to redistribute in the PFA transaction.
- If error message “Selection Criteria returned no rows...” is received, please call the FSF Service Desk. This condition is due to issues with historic data.

The PRCP Memorandum of Understanding must be on file at DOA prior to completion of any journal entries for your organization.

If you have any questions, please contact Dawn Haw-Young at 672.5516 or via email at Journal.Requests@state.de.us.